

**Exhibit 8**



Proskauer Rose LLP Eleven Times Square New York, NY 10036-8299

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**By Email**

Nicholas Bassett, Esq.  
Paul Hastings LLP  
2050 M Street, N.W.  
Washington, D.C. 20036  
nicholasbassett@paulhastings.com

Brian S. Rosen  
Member of the Firm  
d +1.212.969.3380  
f 212.969.2900  
brosen@proskauer.com  
www.proskauer.com

Re: *In re: Commonwealth of Puerto Rico, et al.* (D.P.R. Case No. 17-3283) Discovery  
Relating to Disclosure Statement for Second Amended Title III Plan

Dear Nick,

I am in receipt of your undated letter sent on May 11, 2021. On its face, you do not appear to appreciate the Oversight Board's position regarding the UCC's document and deposition requests.

First, substantially all of the document requests do not seek anything pertaining to the adequacy of the disclosures made in the proposed Disclosure Statement or any conceivable objection to its approval. Indeed, the UCC propounded its requests without providing any explanation why it believes any particular disclosures are inadequate. Thus, although we are willing to meet and confer, it is incumbent upon the UCC to explain the bases for all of its requests.

Second, although the Oversight Board has no obligation to accelerate the 30-day response period, in the spirit of cooperation, the Oversight Board will serve its written objections and responses no later than Friday, May 21, 2021.

Third, we cannot conceive of any circumstance under which depositions would be appropriate in the context of approval of the proposed Disclosure Statement. Thus, the Oversight Board will not produce any deposition witnesses in response to the UCC's notices.

Sincerely,

/s/ Brian S. Rosen  
Brian S. Rosen

CC: Margaret A. Dale  
Michael T. Mervis  
Laura Stafford  
Julia Alonzo